PLAINTIFFS' RESPONSE TO REQUEST FOR CERTIFICATION

ATR-Kim Eng Financial Corporation and ATR-Kim Eng Capital Partners, Inc. (collectively, "ATR"), Plaintiffs and Respondents in the above-captioned bankruptcy appeal, hereby respond to the Request of Hugo Nery Bonilla ("Bonilla") for Certification of Appeal to the Ninth Circuit Court of Appeal (the "Request"). Bonilla's Request does not mention that Bonilla asked ATR to stipulate to certification pursuant to 28 U.S.C. section 158(d)(2)(B)(ii) and ATR declined. ATR elected not to stipulate because it does not believe this is a case that warrants departure from the usual rule of intermediate review in the District Court. ATR will, of course, oppose Bonilla's appeal and will proceed in whichever court this Court decides is the appropriate next forum.

Bonilla devotes the bulk of his Request to arguing the "merits" of his appeal. Bonilla's characterization of the events leading up to this appeal and Judge Carlson's rulings are, at best, skewed, and at worst, inaccurate. More to the point, they are irrelevant to the issues presented by a request for certification. ATR is confident that Judge Carlson's ruling was correct, and ATR will fully brief the merits of the appeal at the appropriate time and before the appropriate court, whether it be this Court or the Ninth Circuit.

Should the Court desire, ATR can submit further arguments or briefing on any issues raised by Bonilla's Request.

Dated: February 29, 2008. Respectfully,

HOWARD RICE NEMEROVSKI CANADY FALK & RABKIN A Professional Corporation

By: /s/ William J. Lafferty
WILLIAM J. LAFFERTY

Attorneys for Plaintiffs
ATR-KIM ENG FINANCIAL CORPORATION and
ATR-KIM ENG CAPITAL PARTNERS, INC.

PLAINTIFFS' RESPONSE TO REQUEST FOR CERTIFICATION